

Compensation and Benefits Limits

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	2023	2022	2021
401(k)/403(b) Plan Deferral Limit	\$22,500	\$20,500	\$19,500
Catch-Up Contributions (401(k), 403(b) & Governmental 457(b) Plans)	\$7,500	\$6,500	\$6,500
Defined Contribution Dollar Limit	\$66,000	\$61,000	\$58,000
Defined Benefit Dollar Limit	\$265,000	\$245,000	\$230,000
Pay Threshold for Determining Highly Compensated Employee	\$1 50 ,000 (for determinations in 2024)	\$135,000 (for determinations in 2023)	\$130,000 (for determinations in 2022)
Annual Compensation Limit	\$330,000	\$305,000	\$290,000
457(b) Plan Deferral Limit	\$22,500	\$20,500	\$19,500
Social Security Taxable Wage Base	\$1 60,2 00	\$147,000	\$142,800

